

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
_____)	

**ORDER GRANTING DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION
TO CLAIMS ((A) LATE-FILED CLAIMS; (B) DUPLICATE CLAIMS;
(C) REDESIGNATE AND ALLOW CLAIMS; (D) REDUCE AND ALLOW CLAIMS;
(E) REDESIGNATE, REDUCE AND ALLOW CLAIMS; (F) RECLASSIFY, REDUCE
AND ALLOW CLAIMS; AND (G) REDESIGNATE CLAIMS)**

Upon the forty-fourth omnibus objection to claims, dated September 20, 2013 [Docket No. 5152] (the "Objection"),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the "Procedures Order"), (i) disallowing and expunging the Late-Filed Claims and the Duplicate Claims, (ii) modifying and allowing the Redesignate and Allow Claims, the Reduce and Allow Claims, the Redesignate, Reduce and Allow Claims, and the Reclassify, Reduce and Allow Claims, and (iii) modifying the Redesignate Claims, all as more fully described in the Objection; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; upon consideration of the Objection and the *Declaration of Deanna Horst in Support of the Debtors' Forty-Fourth Omnibus Objection to Claims ((A) Late-Filed Claims; (B) Duplicate Claims; (C) Redesignate And Allow Claims; (D) Reduce And Allow Claims; (E) Redesignate, Reduce And Allow Claims; (F) Reclassify, Reduce And Allow Claims; And (G) Redesignate Claims)*, annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit A annexed hereto (collectively, the "Late-Filed Claims") are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to disallow and expunge the Late-Filed Claims identified on the schedule attached as Exhibit A hereto so that such claims are no longer maintained on the Debtors' claims register; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "Duplicate Claims") are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to disallow and expunge the Duplicate Claims identified on the schedule attached as **Exhibit B** hereto so that such claims are no longer maintained on the Debtors' claims register; and it is further

ORDERED that the claims listed on **Exhibit B** annexed hereto under the heading "*Surviving Claims*" (collectively, the "Surviving Claims") will remain on the claims register, and such claims are neither allowed nor disallowed at this time; and is further

ORDERED that the disallowance and expungement of the Duplicate Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any Surviving Claims, and all rights to object on any basis are expressly reserved with respect to any Surviving Claim listed on **Exhibit B** annexed hereto or any other claim not listed on **Exhibit B**; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit C** annexed hereto (collectively, the "Redesignate and Allow Claims") is redesignated against the Debtor set forth on **Exhibit C** under the column heading "*Modified Debtor Name*" and allowed in the amount and priority set forth on **Exhibit C** under the column heading "*Claim Amount*"; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to allow the Redesignate and Allow Claims in the amount and priority set forth on **Exhibit C** hereto under the column heading "*Claim Amount*" against the Debtor set forth on **Exhibit C** under the column heading "*Modified Debtor Name*"; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit D** annexed hereto (collectively, the “Reduce and Allow Claims”) is reduced and allowed in the amount and priority set forth on **Exhibit D** under the column heading “*Modified Claim Amount*” and any asserted amounts in excess of the reduced amount are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to allow the Reduce and Allow Claims in the amount and priority set forth on **Exhibit D** hereto under the column heading “*Modified Claim Amount*” and to disallow and expunge any asserted amounts in excess of the reduced amount; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit E** annexed hereto (collectively, the “Redesignate, Reduce and Allow Claims”) is redesignated, reduced and allowed in the amount and priority set forth on **Exhibit E** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit E** under the column heading “*Modified Debtor Name*” and any asserted amounts in excess of the reduced amount are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to allow the Redesignate, Reduce and Allow Claims in the amount and priority set forth on **Exhibit E** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit E** under the column heading “*Modified Debtor Name*” and to disallow and expunge any asserted amounts in excess of the reduced amount; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit F** annexed hereto (collectively, the “Reclassify, Reduce and Allow Claims”) is reduced and allowed in the amount and priority set forth on **Exhibit F** under the column heading

“*Modified Claim Amount*” against the Debtor set forth on **Exhibit F** under the column heading “*Asserted Debtor Name*” and any asserted amounts in excess of the reduced amount are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to allow the Reclassify, Reduce and Allow Claims in the amount and priority set forth on **Exhibit F** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit F** under the column heading “*Asserted Debtor Name*” and to disallow and expunge any asserted amounts in excess of the reduced amount; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit G** annexed hereto (collectively, the “Redesignate Claims”) is redesignated against the Debtor set forth on **Exhibit G** under the column heading “*Modified Debtor Name*”; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to redesignate the Redesignate Claims against the Debtor set forth on **Exhibit G** under the column heading “*Modified Debtor Name*”; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any Redesignated Claims that are redesignated pursuant to this Order, all rights to object on any basis are expressly reserved with respect to such redesignated claims as listed on **Exhibit G** annexed to this Order, and the Debtors’ and all parties in interests’ rights to object on any basis are expressly reserved with respect to any claim that is not listed on **Exhibit G** annexed hereto; and it is further

ORDERED that the Objection solely as it relates to the following claims has been adjourned to the hearing scheduled for December 11, 2013: (a) the claim filed ISGN Solutions

Inc. (Claim No. 5688); (b) the claim filed by Elevenhome Limited (Claim No. 6841); and (c) the claim filed by Redwood Recovery Services, LLC (Claim No. 6842); and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection as provided therein shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order shall be a final order with respect to each of the Claims identified on **Exhibits A, B, C, D, E, F** and **G** annexed hereto, as if each such Claim had been individually objected to; and it is further

ORDERED that the Debtors' and all parties in interests' rights to object on any basis are expressly reserved with respect to any claim that is not listed on **Exhibits A, B, C, D, E, F** and **G** annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: November 20, 2013
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

Exhibit A

Late-Filed Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - LATE FILED CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	City of San Jose, Finance Department 200 E. Santa Clara Street, 13th Floor San Jose, CA 95113	6892	08/08/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$4,432.19 General Unsecured	Residential Capital, LLC	12-12020
2	Office of the State Controller of California Attn Dave Brownfield 300 Capitol Mall, Suite 1850 Sacramento, CA 95814	6877	07/22/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$600,677.66 General Unsecured	GMAC Mortgage USA Corporation	12-12031

Exhibit B

Duplicate Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - DUPLICATE CLAIMS (NON-BORROWER CLAIMS)

	Claims to be Disallowed and Expunged						Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	DONA ANA COUNTY 845 N MOTEL BLVD TREASURER LAS CRUCES, NM 88007	647	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	DONA ANA COUNTY CLERK 845 N MOTEL BLVD LAS CRUCES, NM 88007	836	09/27/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,008.49 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
2	DOUGLAS COUNTY ATTN STEPHANIE COOK DOUGLAS COUNTY TREASURER 100 THIRD STREET CASTLE ROCK, CO 80104	72	05/25/2012	\$1,596.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Douglas County Attn Stephanie Cook Douglas County Treasurer 100 Third Street Castle Rock, CO 80104	268	07/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured W/D Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047
3	HARMONY TOWNSHIP RD 3 BOX 220A TAX COLLECTOR OF HARMONY TOWNSHIP SUSQUEHANNA, PA 18847	2518	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority BLANK General Unsecured	Residential Capital, LLC	12-12020	HARMONY TOWNSHIP RD 3 BOX 220A T C OF HARMONY TOWNSHIP SUSQUEHANNA, PA 18847	5804	11/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority BLANK General Unsecured	Residential Capital, LLC	12-12020
4	HEARD COUNTY PO BOX 519 COUNTY COURTHOUSE FRANKLIN, GA 30217	1441	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	HEARD COUNTY TAX COMMISSIONER PO BOX 519 COUNTY COURTHOUSE FRANKLIN, GA 30217	1444	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
5	HEARD COUNTY PO BOX 519 TAX COMMISSIONER FRANKLIN, GA 30217	1442	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	HEARD COUNTY TAX COMMISSIONER PO BOX 519 COUNTY COURTHOUSE FRANKLIN, GA 30217	1444	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020

Exhibit C

Redesignate and Allow Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Debtor Name	Modified Case Number
1	Aspire Business Consulting, INC. 220 Commerce Drive Suite 200 Fort Washington, PA 19034	170	06/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$37,163.75 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
2	EED, a DTI Company DTI Two Ravinia Drive, Suite 850 Atlanta, GA 30346	362	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$104,437.13 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
3	Iron Mountain Information Management, Inc. Attn Joseph Corrigan, Esquire. 745 Atlantic Avenue, 10th Floor Boston , MA 02111	3460	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$326.46 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
4	LANGUAGE L 001 PO BOX 202564 DALLAS, TX 75320-2564	1492	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$4,429.25 General Unsecured	Residential Funding Company, LLC	12-12019	GMAC Mortgage, LLC	12-12032

Exhibit D

Reduce and Allow Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Claim Amount	Reason for Modification
1	LAW OFFICES OF RICARDO NARVAIZ 1300 SPRING ST STE 500 SILVER SPRING, MD 20910	4945	11/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$24,107.29 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$23,571.04 General Unsecured	Claim reduced to reflect balance in the Debtors' books and records.
2	Level 3 Communications, LLC Attn Legal Department 1025 Eldorado Blvd Broomfield, CO 80021	513	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$70,870.94 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$64,688.92 General Unsecured	Reduced claim due to post-petition amounts paid but included by claimant in the claim amount.
3	Severson & Werson, P.C. Donald H. Cram One Embarcadero Center, Suite 2600 San Francisco, CA 94111	2553	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$216,197.57 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$28,025.00 General Unsecured	Claim reduced to reflect balance in the Debtors' books and records.
4	Zeichner Ellman & Krause LLP Attn Jantra Van Roy 575 Lexington Ave New York, NY 10022	4786	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$73,755.81 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$40,123.19 General Unsecured	Reduced claim due to (1) invoices not found in books and records and (2) claim reduced to reflect balance in the Debtors' books and records.

Exhibit E

Redesignate, Reduce and Allow Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE, REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Claim Amount	Modified Debtor Name	Modified Case Number	Reason for Modification
1	CSC - Corporation Service Company Attn Joanne Smith 2711 Centerville Road Suite 400 Wilmington, DE 19808	221	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,858.25 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,792.25 General Unsecured	Residential Funding Company, LLC	12-12019	Reduced claim due to total invoice amounts submitted do not equal claim amount. Claim asserted against the wrong debtor entity.
2	FedEx TechConnect, Inc. Attn Revenue Recovery/Bankruptcy As Assignee of Federal Express Corporation/FedEx Ground Package Systems Inc FedEx Freight, Inc/FedEx Office and Print Services 3965 Airways Blve. Module G, 3rd Floor Memphis, TN 38116	5546	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$620,504.15 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$565,887.01 General Unsecured	GMAC Mortgage, LLC	12-12032	Reduced claim due to (1) invoices not found in books and records, (2) different balances in the claim vs in books and records, and (3) invoices claimed were against non-debtor entities.
							\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,080.31 General Unsecured	Executive Trustee Services, LLC	12-12028	
							\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$5.18 General Unsecured	Residential Funding Company, LLC	12-12019	
3	Intercall Attn Melody Lohr 7171 Mercy Rd Ste 200 Omaha, NE 68106	220	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$46,174.88 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$45,864.23 General Unsecured	GMAC Mortgage, LLC	12-12032	Reduced claim due to (1) invoice not found in books and records and (2) different balances in the claim vs in books and records.
4	Iron Mountain Information Management, Inc. Attn Joseph Corrigan, Esquire. 745 Atlantic Avenue, 10th Floor Boston , MA 02111	3456	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$41,069.24 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$304.27 General Unsecured	Residential Funding Company, LLC	12-12019	Reduced amount of claim due to invoices paid or invoices claimed were against non-debtor entities. Claim asserted against the wrong debtor entity.
5	K&L Gates LLP fka Preston Gates & Ellis LLP David C. Neu 925 Fourth Avenue Suite 2900 Seattle , WA 98104-1158	3679	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$33,849.26 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$5,658.75 General Unsecured	GMAC Mortgage, LLC	12-12032	Reduced amount of claim due to invoices paid or disallowed for late submission. Claim asserted against the wrong debtor entity.
6	LOWE FELL AND SKOGG LLC - PRIMARY 1099 EIGHTEENTH STREET, SUITE 2950 DENVER, CO 80202	3625	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$47,986.60 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$42,964.10 General Unsecured	GMAC Mortgage, LLC	12-12032	Reduced claim due to (1) different balances in the claim vs in books and records, (2) invoices disallowed and (3) invoices paid. Claim asserted against the wrong debtor entity.

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor Name	Asserted Case Number	Modified		Reason for Modification
							Modified Claim Amount	Modified Debtor Name	
7	McKelvie DeLuca, P.C. McKelvie DeLuca, P.C. ID #10841184 280 West Maple Road, Suite 300 Birmingham, MI 48009	4103	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$11,559.55 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$10,743.50 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced claim due to different balances in the claim vs in books and records. Claim asserted against the wrong debtor entity.
8	National Business Systems 2919 W SERVICE RD EAGAN, MN 55121	875	10/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$8,928.19 General Unsecured	Residential Funding Company, LLC	12-12019	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$7,739.08 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced claim due to post-petition amounts paid in ordinary course of business. Claim asserted against the wrong debtor entity.
9	PARSONS N.W. 9562 PO BOX 1450 MPLS, MN 55485-9562	923	10/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,767.67 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,667.86 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced amount of claim due to invoices paid. Claim asserted against the wrong debtor entity.
10	Severson & Werson, P.C. Donald H. Cram One Embarcadero Center, Suite 2600 San Francisco, CA 94111	2543	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$19,334.73 General Unsecured	RFC Construction Funding, LLC	12-12069	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$10,726.32 General Unsecured	Residential Funding Company, LLC	12-12019 Reduced amount of claim due to invoices paid. Claim asserted against the wrong debtor entity.
11	Zeichner Ellman & Krause LLP Attn Jantra Van Roy 575 Lexington Ave New York, NY 10022	4780	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$73,755.81 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$20,158.89 General Unsecured	Residential Funding Company, LLC	12-12019 Reduced claim due to (1) invoices not found in books and records, (2) different invoice balances in the claim vs in books and records, (3) invoices disallowed and (4) invoices for a different debtor that are included in a separate claim. Claim asserted against the wrong debtor entity.

Exhibit F

Reclassify, Reduce and Allow Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - RECLASSIFY, REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

1	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Claim Amount	Reason for Modification
	Iron Mountain Information Management, Inc. Attn Joseph Corrigan, Esquire. 745 Atlantic Avenue, 10th Floor Boston , MA 02111	3463	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$83,254.53 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,188.90 General Unsecured	Reduced amount of claim due to (1) invoices paid and (2) invoices claimed were against non-debtor entities.

Exhibit G

Redesignate Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE / WRONG DEBTOR CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Debtor Name	Modified Case Number
1	Ardyce Reisenauer Law Office of Randy E. Thomas P.O. Box 717 Woodbridge, CA 95258	281	07/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$150,000.00 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
2	DIMSMORE & SHOHL, DR P.O. BOX 640635 CINCINNATI, OH 45264-0635	1173	10/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$57.90 General Unsecured	GMAC Residential Holding Company, LLC	12-12033	Residential Capital LLC	12-12020
3	Gillis & Gillis, PC on behalf of Elroy Hall Elroy Hall vs Deutsche Bank AG 265 Church St, Ste 203 New Haven, CT 06510	2870	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$45,000.00 General Unsecured	Residential Capital, LLC	12-12020	Residential Funding Company, LLC	12-12019
4	Los Angeles County Treasurer and Tax Collector PO Box 54110 Los Angeles, CA 90054-0110	164	06/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$591.62 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Executive Trustee Services, LLC	12-12028
5	Office Depot 6600 N. Military Trail - S401F Boca Raton, FL 33496	459	09/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,569.03 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032